



Education Handbook



This handbook includes education requirements to take the CPA exam and needed for licensure as a CPA in Virginia.

Effective: January 2026

TABLE OF CONTENTS

| | |
|---|---------------|
| CPA EXAM | 3 |
| EDUCATION REQUIREMENTS..... | 3 |
| Accounting Courses | 3 |
| Business Courses | 4 |
| ACADEMIC CREDIT ALTERNATIVES..... | 5 |
| ACCREDITED INSTITUTIONS | 5 |
| COMBINED EDUCATION FROM ACCREDITED AND NON-ACCREDITED INSTITUTIONS..... | 5 |
| INTERNATIONAL EDUCATION..... | 6 |
| DOCUMENTATION REQUIREMENTS (TRANSCRIPTS) | 6 |
| CPA LICENSE | 7 |
| LICENSURE REQUIREMENTS | 7 |
| CONTACT US | 9 |
| EDUCATION SELF-EVALUATION WORKSHEET | 10 |
| Accounting Course Worksheet..... | 11 |
| Business Course Worksheet..... | 12 |
| CPA EXAM APPLICATION STEPS | 13 |



CPA EXAM

EDUCATION REQUIREMENTS

The following requirements must be met to be eligible to take the CPA exam in Virginia.

Exam candidates must obtain a bachelor's degree or higher with an accounting concentration or equivalent from one or more accredited institutions.

An accounting concentration or equivalent is comprised of:

- 24 semester hours of accounting courses: including courses in accounting information systems, auditing, financial accounting, and taxation (referred to as Core Accounting Courses)
- 24 semester hours of business courses: no more than six semester hours of VBOA accepted upper-level accounting courses can be included (must be in addition to the 24 semester hours of accounting courses above)

NOTE 1: No more than three semester hours of introductory/foundational accounting as determined by the VBOA is allowed toward the required accounting coursework. The course number or name does not always dictate whether a course is considered an introductory or foundational accounting course.

NOTE 2: Anyone who holds 1) a bachelor's degree in accounting or another VBOA-approved, business-related major and 2) a master's or more advanced degree in accounting, tax or accounting information systems from an accredited college or university or the equivalent thereof, will be deemed eligible to sit for the exam.

NOTE 3: The VBOA also accepts courses for which quarter hours are earned. The semester hour equivalent can be calculated by dividing the total number of quarter hours by 1.5.

24 Semester Hours of Accounting Courses

Must include **Core Accounting Courses** in the following subjects:

- Accounting Information Systems (see more below)
- Auditing
- Financial Accounting
- Taxation

Accounting Information Systems (AIS) definition and examples:

AIS are utilized by organizations to record, store, and process transactions, resulting in financial statements and reports used to further analyze and/or communicate financial information critical for decision making. Additionally, AIS include internal controls designed to protect the accuracy, reliability, and security of the financial information.



Example courses meeting the AIS core course requirement are as follows:*

- Accounting Systems & Controls
- Information Systems Assurance and Advisory
- Cybersecurity in Accounting
- Accounting Analytics

Examples of other courses accepted toward the accounting requirement include:*

- Accounting Analytics
- Accounting Internship
- Accounting Seminar
- Accounting Theory
- Advanced Accounting
- Assurance Services
- Cost/Managerial Accounting
- Federal Taxation
- Forensic Accounting
- Fund Accounting
- Government Accounting and Reporting
- Government/Not-For-Profit Accounting
- Information Systems Assurance and Advisory
- Other accounting-centric courses with content areas included in the Uniform CPA Examination Blueprint as approved by the VBOA

24 Semester Hours of Business Courses

Business courses (in subjects such as Information Technology, Economics, Finance, Management, Marketing, and Statistics, for example) must be in addition to the 24 semester hours of accounting courses above. No more than six semester hours of VBOA-accepted upper-level accounting courses can be considered business courses.

Examples of courses accepted toward the business requirement include:*

- Business Communications
- Business Law
- Commercial Law
- Data Analytics
- Financial Management
- Information Systems or Technology
- Insurance
- Investments
- Legal Environment of Business
- Organizational Behavior
- Quantitative Methods
- Other business-centric courses with content areas included in the Uniform CPA Examination Blueprint as approved by the VBOA

Education Self-Evaluation Worksheet

The VBOA has developed the ***Education Self-Evaluation Worksheet*** (attached on pages 10-12) to assist candidates in evaluating whether they have met the education requirements needed to qualify for the CPA exam.

**Not all inclusive. If you have any questions regarding a specific course, please contact the VBOA.*



ACADEMIC CREDIT ALTERNATIVES

The VBOA accepts credits awarded for internships and courses taken pass/fail provided that the associated course(s) are reflected on the transcript as earned credit from an accredited U.S. institution.

The VBOA does not accept the following for credit:

- Examination or experience alternatives not recognized by an accredited U.S. institution as academic credit
- Courses taken on an audit basis, not for academic credit
- Continuing education courses not granted academic credit
- Duplicate courses (i.e., credit is awarded only once for a course)
- Coursework deemed by the college to be remedial or below college level

ACCREDITED INSTITUTIONS

The VBOA recognizes institutions accredited by one of the following accrediting agencies (or their successors):

- Middle States Association of Colleges and Schools: msa-cess.org
- New England Commission of Higher Education: necche.org
- Higher Learning Commission: hlcommission.org
- Northwest Commission on Colleges and Universities: nwccu.org
- Southern Association of Colleges and Schools: sacscoc.org
- WASC Senior College and University Commission: acsawasc.org
- Any organization recognized by the Council for Higher Education Accreditation (CHEA): chea.org

The accrediting agency websites should list the accredited institutions. Contact the institution directly to determine if it is accredited through one of the recognized accrediting agencies. Many institutions list the accreditation on the back of their transcripts.

COMBINED EDUCATION FROM ACCREDITED AND NON-ACCREDITED INSTITUTIONS

Credit for courses taken at a non-accredited or international institutions must be included for academic credit on an official transcript from an accredited institution, or in the event the courses

were taken at an international institution, a candidate could have said coursework evaluated for academic credit by one of the education evaluation firms approved by the VBOA.

INTERNATIONAL EDUCATION

Before the VBOA considers a degree or coursework earned outside the U.S., the individual must have the degree or coursework evaluated by an education evaluation firm approved by the VBOA to determine equivalency with Virginia education requirements.

The education evaluation firms approved currently are as follows:

- Academic Credentials Evaluation Institute, Inc.: acei-global.org
- International Education Research Foundation, Inc.: ierf.org
- Educational Credential Evaluators, Inc.: ece.org
- Josef Silny & Associates, Inc.: jsilny.org
- Foreign Academic Credentials Service, Inc.: facsusa.com
- NASBA International Evaluation Services | NASBA:
nasba.org/products/nasbainternationalevaluationservices

DOCUMENTATION REQUIREMENTS (TRANSCRIPTS)

When applying to take the CPA exam, candidates must provide documentation of education qualifications to the VBOA in the form of:

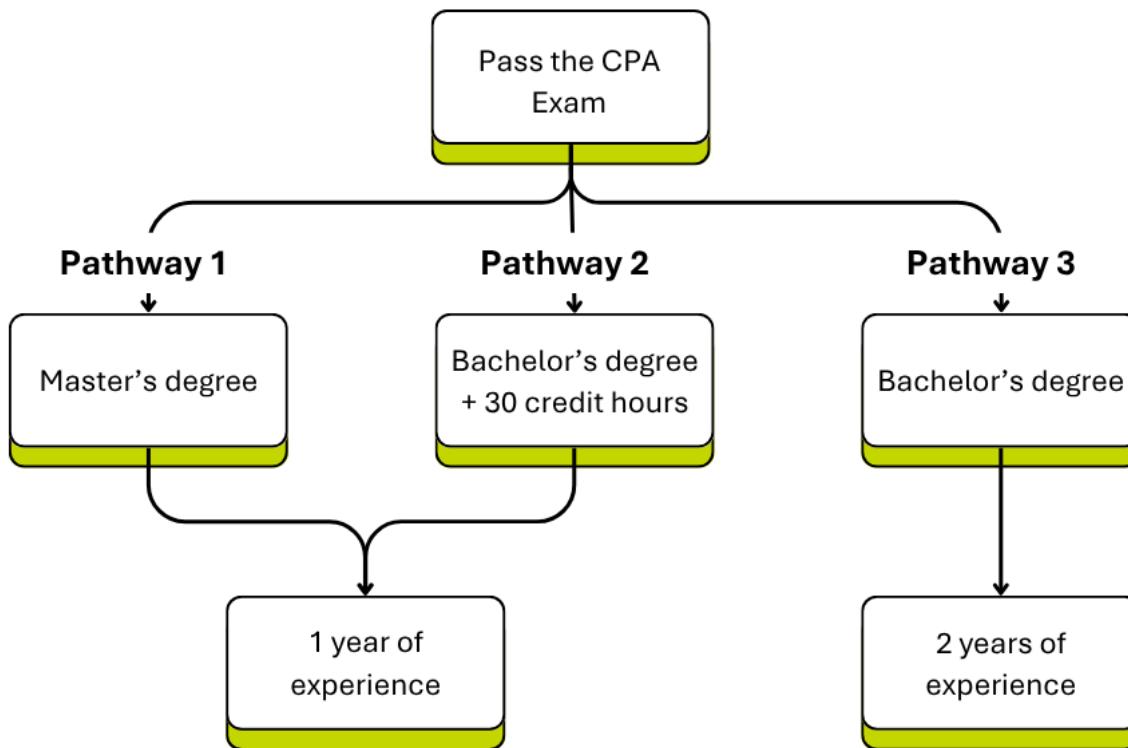
- Official transcripts sent directly from each institution where the candidate earned credit hours toward the educational requirements and/or
- An original copy of the education evaluation report sent directly from an approved VBOA education evaluation firm, if applicable

The Exam Application Steps are attached to this handbook on page 13. For complete information on the CPA exam process, visit the VBOA website at <https://boa.virginia.gov/cpa-exam/apply/exam-application-steps>.

CPA LICENSE

LICENSURE REQUIREMENTS

To become a licensed CPA in Virginia, an applicant must meet the three Es: education, exam and experience. Applicants can apply through one of three combinations of education and experience:



Exam

Prior to applying for licensure, an applicant must pass each section of the CPA exam, scoring 75 or higher, within 30 months of the score release date of the first section passed.

Education

An applicant seeking licensure must provide documentation from one or more accredited institutions that demonstrates he/she has earned, depending on their chosen pathway, a master's degree, a bachelor's degree plus 30 credit hours, or a bachelor's degree. ***All three pathways require an accounting concentration or the equivalent*** (as defined on pages 3-4).

Non-Virginia Exam candidates

If a Virginia licensure applicant has passed the CPA exam in another jurisdiction that is considered

substantially equivalent as defined in Code of Virginia [§ 54.1-4400](#), and has obtained a minimum of a bachelor's degree from one or more appropriately accredited institution(s), the VBOA's accounting concentration or equivalent requirement will be considered satisfied. Official transcripts and/or education evaluation will still need to be sent to verify the completion of the bachelor's degree or higher requirement.

Experience

During the [licensure application process](#), applicants are required to complete an Experience Verification Form, demonstrating either one or two years of experience (that is 2,000 or 4,000 hours, the equivalent of one or two years of full-time work, as defined by the VBOA), depending on the chosen pathway. The experience must be verified by an actively licensed CPA from any jurisdiction.

According to [§ 54.1-4400](#) of the Code of Virginia, the VBOA defines experience as an applicant being employed in academia, a firm, government, or industry in any capacity involving the substantial use of accounting, financial, tax or other skills that are relevant, as determined by the VBOA, to provide services to or on behalf of an employer or to the public as verified by an active, licensed CPA.

VBOA regulation [18VAC5-22-100](#) requires that, prior to applying for a license, a person must have been employed in academia, a firm, government, or industry in any capacity involving the substantial use of accounting, financial, tax, or other skills that are relevant, as determined by the board, to providing services to the public or to or on behalf of an employer for the full-time equivalent of one or two years, depending on the person's highest level of education attained, pursuant to subsection A of § 54.1-4409.2 of the Code of Virginia. Whether other skills are relevant shall be determined by the board on a case-by-case basis. Self-employment does not meet this definition of experience.

Other requirements

Other documentation required for licensure includes:

- A certificate of completion for the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.
- A completed CPE Requirements Certification Form.

All documentation requirements are described in detail at boa.virginia.gov/initial-license.



CONTACT US

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Henrico, Virginia 23233

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Phone: (804) 367-8505
Fax: (804) 527-4409

Licensing/Exams

licensing@boa.virginia.gov
exams@boa.virginia.gov
Phone: (804) 367-1111

Enforcement Division

enforcement@boa.virginia.gov
Fax (enforcement/complaints): (804) 527-4207

Continuing professional education (CPE)

cpe@boa.virginia.gov
Phone: (804) 482-8757

ATTACHMENTS

- Education Self-Evaluation Worksheet
- CPA Exam Application Steps



EDUCATION SELF-EVALUATION WORKSHEET

The following resource is meant to assist candidates in evaluating the education requirements needed to qualify for the CPA exam. The VBOA makes the final determination as to whether an exam candidate meets the education requirements.

Note: An education evaluation firm approved by the VBOA must evaluate a degree or coursework earned from non-accredited or international institutions to determine equivalency with Virginia education requirements.

Exam candidates must obtain from one or more accredited institutions:

- Baccalaureate or higher degree with an accounting concentration or equivalent. No more than three semester hours of introductory/foundational accounting as determined by the VBOA is allowed toward the required accounting coursework of 24 semester hours.

The VBOA accepts courses for which quarter hours are earned. The semester hour equivalent can be calculated by dividing the total number of quarter hours by 1.5.

Accounting courses

On a separate line, enter each course you completed, and the associated academic credits received. The course number or name does not always dictate whether a course is considered an introductory or foundational accounting course. Contact the VBOA with any questions you may have.

Use the accounting course examples as a reference as you fill out your own worksheet.

Core Accounting Courses

Subjects

- Accounting Information Systems
- Auditing
- Financial Accounting
- Taxation



Examples of other courses accepted toward the accounting requirement include, but are not limited to:

- Accounting Analytics
- Accounting Internship
- Accounting Seminar
- Accounting Theory
- Advanced Accounting
- Assurance Services
- Cost/Managerial Accounting
- Federal Taxation
- Forensic Accounting
- Fund Accounting
- Government Accounting and Reporting
- Government/Not-For-Profit Accounting
- Information Systems Assurance and Advisory
- Other accounting-centric courses with content areas included in the Uniform CPA Examination Blueprint as approved by the VBOA

Accounting Course Worksheet

| Institution | Accounting course/title | Semester hours |
|-------------|----------------------------------|----------------|
| | Accounting Information Systems*: | |
| | Auditing*: | |
| | Financial Accounting*: | |
| | Taxation*: | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | Total semester hours: | |

*Required courses

Business courses

On a separate line below, enter each course you completed, and the associated academic credits received. No more than six semester hours of VBOA accepted upper-level accounting courses can be considered relevant business courses (must be in addition to the 24 semester hours of accounting courses).

Examples of courses accepted toward the business requirement (in subjects such as Information Technology, Economics, Finance, Management, Marketing, and Statistics) include, but are not limited to:

- Business Communications
- Business Law
- Commercial Law
- Data Analytics
- Financial Management
- Information Systems or Technology
- Insurance
- Investments
- Legal Environment of Business
- Organizational Behavior
- Quantitative Methods
- Other business-centric courses with content areas included in the Uniform CPA Examination Blueprint as approved by the VBOA

Business Course Worksheet

| Institution | Business course/title | Semester hours |
|-----------------------|-----------------------|----------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total semester hours: | | |

CPA EXAM APPLICATION STEPS

The CPA examination process is a partnership between the American Institute of CPAs (AICPA), National Association of State Boards of Accountancy (NASBA) and Prometric. Review the process for step-by-step instructions on applying for the CPA exam.

1. Register, create a user ID and password, and login to submit the initial application. The initial nonrefundable application fee is \$120.



2. After submitting the application, send official transcripts to the Virginia Board of Accountancy at 9960 Mayland Drive, Suite 402, Henrico, VA 23233.



3. Processing takes approximately **two to three weeks** from the date transcripts are received. Once processing is complete, a determination of eligibility will be sent via email.



4. After being deemed eligible, exam candidates will receive the first payment coupon in the online NASBA Candidate portal within three to five business days. Exam candidates must log in to their NASBA account to view the payment coupon. The payment coupon is valid for six months.



5. Once the payment coupon has been submitted, the exam candidate can view the Notice to Schedule (NTS) via the [NASBA Candidate portal](#). The NTS is valid for 12 months.



6. Upon accessing the NTS, the exam candidate will contact a Prometric Testing Facility to schedule the date to sit for the exam section. Visit the [Prometric website](#) and the online seat availability tool. It allows candidates to view seat availability for exam sections based on a preferred location without having a section ID.